

## **EXHIBIT 55**

**UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION**

**CONFIDENTIAL – SUBJECT TO PROTECTIVE ORDER**

**CYNTHIA RUSSO, LISA BULLARD,  
RICARDO GONZALES,  
INTERNATIONAL BROTHERHOOD  
OF ELECTRICAL WORKERS LOCAL  
38 HEALTH AND WELFARE FUND,  
INTERNATIONAL UNION OF  
OPERATING ENGINEERS LOCAL  
295-295c WELFARE FUND, AND  
STEAMFITTERS FUND LOCAL 439,  
on Behalf of Themselves and All  
Others Similarly Situated,**

**Plaintiffs,**

**v.**

**WALGREEN CO.,**

**Defendant.**

Civil No. 1:17-cv-02246

Judge Edmond E. Chang  
Magistrate Judge Sheila Finnegan

**REPORT OF LYNETTE HILTON, PH.D.**

**Econ ONE Research, Inc.**

550 South Hope St., Suite 800  
Los Angeles, CA 90071

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I, Lynette Hilton, pursuant to 28 U.S.C. § 1746, declare as follows:

## **I. Introduction**

1. I am a Senior Economist with Econ One Research Inc. (“Econ One”), an economic research and consulting firm with offices in half a dozen cities around the country. I have bachelors and doctoral degrees in economics from the University of California, San Diego. During the past 25 years, I have worked extensively on the analysis and calculation of damages. During the past 22 years, much of my work has involved projects associated with the economics of the pharmaceutical industry. In that regard, I have substantial experience in the calculation of damages in class action litigation and have frequently been involved in analyzing economic issues arising from impaired generic competition, including damages incurred by pharmaceutical purchasers. Additionally, I have experience in calculating generic manufacturer lost profits as a result of delayed generic entry and calculating damages related to the overpayment of Medicaid benefits. In addition, I have been retained by plaintiffs in a case involving kickbacks allegedly paid by a pharmaceutical company to increase prescriptions and a case calculating lost profits to a pharmaceutical manufacturer due to a delay of its ANDA approval. Also, I have co-authored a number of articles on a wide range of topics relating to economics, statistics, and damage calculations.
2. A detailed summary of my education, training, past experience, and prior expert engagements is provided in my Curriculum Vitae, attached as Exhibit 1.
3. My analysis represents my best understanding of the datasets in my possession at the time of filing. I may update my findings if additional information and/or documents become available to me.
4. Econ One is being compensated for the time I spend on this matter at \$475 per hour. Econ One also is being compensated for time spent by research staff on this matter at hourly rates ranging from \$195 - \$425 per hour. No part of my or Econ One’s compensation is contingent on the outcome of this matter.

## **II. Assignment, Materials Reviewed and Summary of Conclusions**

5. The Plaintiffs in this case, Cynthia Russo, Lisa Bullard, Ricardo Gonzales, (collectively “Consumer Plaintiffs”), and International Brotherhood of Electrical

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Workers Local 38 Health and Welfare Fund (“IBEW Local 38”), International Union of Operating Engineers Local 295-295C Welfare Fund (“IUOE Local 295”), and Steamfitters Local Fund 439 (“Steamfitters Local 439”) (collectively “Fund Plaintiffs,” and with the Consumer Plaintiffs, “Plaintiffs”), seek to represent a proposed class of similarly situated parties.<sup>1</sup> The Defendant in this case is Walgreen Co. (“Walgreens”). I have been retained by counsel for Plaintiffs and the proposed class in this matter. I understand from Counsel that the proposed “Class” is defined as:

All persons, or entities, for whom prescription drug insurance benefits were provided through the Relevant PBMs (a.k.a., A&A Services, LLC d/b/a SAV-RX Prescription Services; Caremark, LLC; Castia Rx (f/k/a Leehar Distributors Missouri, LLC); Express Scripts, Inc.; Medco Health Solutions, Inc.; MedImpact Healthcare Systems, Inc.; MedTrak Services, LLC; and/or OptumRx, Inc.), and who paid or reimbursed in whole, or in part, for generic prescription drugs from Walgreen Co. at any point in time from the period January 1, 2007 through the present, in Arizona, California, Connecticut, Delaware, Florida, Illinois, Massachusetts, New York, North Carolina, Ohio, Pennsylvania, and Wisconsin, where the usual and customary price was a basis for the amount paid or reimbursed in connection with the purchase of such drug, and the amount paid or reimbursed was inflated because the Prescription Savings Club price was not reported or otherwise included when determining the usual and customary price to report.

Excluded from the Class are:

- a. Walgreens and its management, employees, subsidiaries, and affiliates;

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<sup>1</sup> See Fourth Amended Consolidated Class Action Complaint and Jury Demand, dated June 16, 2021, ECF No. 477 (“Complaint”).

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- b. The Court, members of their immediate families, and judicial staff;
  - c. All government entities, including Medicare and Medicaid, and their beneficiaries, except for Medicare Part D beneficiaries;
  - d. All government-funded entities, and their beneficiaries;
  - e. All pharmacy benefit managers and entities that have or had a parent or subsidiary relationship with any pharmacy benefit manager at any time since January 1, 2007; and
  - f. All individuals and entities, except for the named Plaintiffs, that have sued or initiated formal dispute resolution proceedings against Walgreens relating to its determination of usual and customary prices in connection with the Prescription Savings Club.
6. Plaintiffs allege that they and Class members were overcharged on their payment for or purchase of generic prescription drugs as a result of Walgreens’ “scheme to artificially inflate the ‘usual and customary’ prices reported and used to charge Plaintiffs and members of the Class for purchases of certain generic prescription drugs at Walgreens pharmacies.”<sup>2</sup> Counsel has instructed me to assume that liability in this case has been established, and that Walgreens was required to report or otherwise include its Prescription Savings Club (“PSC”) price when determining the usual and customary (“U&C”) price to report for a generic prescription drug available through the PSC (“PSC Generics”).
7. Based upon these assumptions, I have been asked by Plaintiffs’ counsel to undertake several tasks in connection with Plaintiffs’ motion for class certification. First, I have been asked to develop a formulaic methodology that can identify and calculate overpayments paid by Plaintiffs and Class members as a result of Walgreens’ failure

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<sup>2</sup> Complaint, ¶ 1.

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to report or otherwise include PSC prices when determining the U&C price to report for PSC Generics. Second, I have been asked to provide a formulaic methodology that can be used to identify and calculate Walgreens' unjust enrichment as a result of its failure to report or otherwise include PSC prices when determining the U&C price to report for PSC Generics.

8. In performing this analysis, I have reviewed the Complaint, PSC claims data provided by Walgreens, transaction data from Walgreens and certain Relevant PBMs for the Plaintiffs, and sample transactional data of classwide non-PSC member transactional data produced by Walgreens. A list of the materials considered is attached as Exhibit 2.
9. Based on the work undertaken in this case, I have concluded that overpayments made by proposed Class members can be calculated on a classwide, formulaic basis that will not require individualized inquiries regarding members of the Class. I have developed methodologies that can identify and calculate overpayments paid by Plaintiffs and Class members, and can identify and calculate Walgreens' unjust enrichment as a result of its failing to report or otherwise include PSC prices when determining the U&C price to report for PSC Generics. These methodologies can be applied to the Class once classwide data is provided to me. In that regard, I have developed (and present below) illustrative calculations.

### **III. Participants in the Pharmaceutical Distribution System**

10. Physicians write prescriptions for consumers who then fill their prescriptions at a pharmacy. Pharmacies distribute pharmaceuticals to consumers and receive payment. When an insured consumer uses their pharmacy insurance benefits to purchase a prescription drug, he or she generally pays part of the cost of the drug in the form of a copay or coinsurance. The cost to purchase that prescription drug may be shared with a third-party payor entity ("TPP"), such as a health insurer or a health and welfare benefit fund.
11. Pharmacy Benefit Managers ("PBMs") administer pharmaceutical benefits for insured customers on behalf of the insured consumer's TPP in exchange for fees and payments. TPPs engage PBMs for a variety of services including developing and maintaining formularies and establishing and maintaining pharmacy networks to

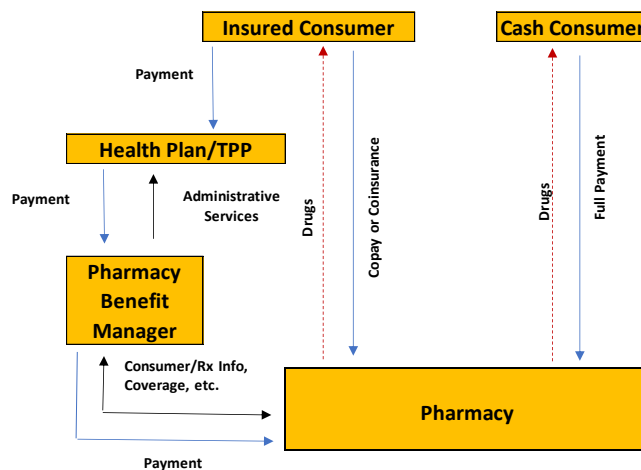


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dispense drugs to insured consumers. Through a process known as claims adjudication, PBMs serve as an intermediary in the prescription drug transaction, and identify the amount that an insured consumer must pay to receive a prescription drug, as well as the amount that the TPP is to pay in connection with the beneficiary's purchase of that drug.<sup>3</sup>

12. The National Council for Prescription Drug Programs (“NCPDP”) sets forth industry standards that cover the electronic transfer of prescription data between PBMs and pharmacies.<sup>4</sup> Both PBMs and pharmacies maintain databases reflecting, among other things, the information exchanged in connection with the claims adjudication process.<sup>5</sup> Figure 1 illustrates the flow of drugs, money, services, and information between consumers, TPPs, PBMs, and pharmacies.

**Figure 1**  
**Flow of Drugs, Money, Services, and Information**



<sup>3</sup> Kaiser Family Foundation, *Follow the Pill: Understanding the U.S. Commercial Pharmaceutical Supply Chain*, March 2005, at 14 (“PBMs work with third party payers (private insurers, self-funded employers and public health programs) to manage consumer drug purchases by defining which drugs will be paid for and the amounts that the pharmacy will receive and the consumer must pay out-of-pocket when the prescription is filled.”).

<sup>4</sup> NCPDP/*Forth v Walgreens* 000001-2399.

<sup>5</sup> For example, [REDACTED]. See “2018.12.21\_Response to Mapping Request\_Walgreens”; Declaration of Christopher Dymon, dated November 9, 2022 (“Dymon Decl.”), ¶ 7.

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**IV. Walgreens' Prescription Savings Club****A. Background and Structure of the PSC**

13. [REDACTED]  
 [REDACTED].<sup>6</sup> The PSC had two different groups of drugs, Value Price Generic (“VPG”) and Non-Value Price Generic (“NVPG”). [REDACTED]  
 [REDACTED]  
 [REDACTED]  
 [REDACTED]

**1. VPG Pricing**

14. [REDACTED]  
 [REDACTED].<sup>7</sup>

An example of a PSC 1.0 VPG price list is shown below.<sup>8</sup>

**Walgreens Prescription Savings Club**  
 Over 400 generic medications value priced at  
**\$12 for a 90-day supply** (That's less than \$1 per week)  
**\$9.99 for a 30-day supply!**

Antifungal			Blood Pressure and Heart Health (Cont.)			Blood Pressure and Heart Health (Cont.)		
Drug Name	\$9.99 Qty.	\$12 Qty.	Drug Name	\$9.99 Qty.	\$12 Qty.	Drug Name	\$9.99 Qty.	\$12 Qty.
FLUCONAZOLE 150MG TABS	1	3	BISOPROLOL/HCTZ 5MG/6.25MG TABS	30	90	QUINAPRIL 5MG, 10MG, 20MG, 40MG TABS	30	90

15. [REDACTED]  
 [REDACTED]  
 [REDACTED]  
 [REDACTED]

<sup>6</sup> Michael Amiet 30(b)(6) Deposition Transcript, dated Nov. 20, 2019 (“Amiet Dep. Tr.”) at 69:25-70:10.

<sup>7</sup> Amiet Dep. Tr. at 94:21-95:2.

<sup>8</sup> Walg\_Forth\_00004833.

<sup>9</sup> Amiet Dep. Tr. at 136:7-17; see also, e.g., Walg\_Forth\_00354564.

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[REDACTED]						
[REDACTED]						
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

16.

[REDACTED].<sup>10</sup> As shown in the flyer excerpt below, prices for a 30-day supply were \$5 (tier 1), \$10 (tier 2), or \$15 (tier 3) and prices for a 90-day supply were \$10 (tier 1), \$20 (tier 2), or \$30 (tier 3). [REDACTED]

[REDACTED] An example of a PSC 2.0 VPG Flyer is shown below.<sup>11</sup>



## Value-Priced Medication List

In addition to the discounts on thousands of brand-name and most other generic medications that Walgreens Prescription Savings Club members enjoy, club members receive greater discounts on three-tiers of value priced generics.\*

The price for a generic drug is based on its tier and whether it is a 30-day or 90-day supply.†

The price may be as low as:

- 30-day-supply drugs cost \$5 (tier 1), \$10 (tier 2) or \$15 (tier 3)
- 90-day-supply drugs cost \$10 (tier 1), \$20 (tier 2) or \$30 (tier 3)

VALUE GENERICS				Asthma (cont.)			Blood Pressure/Heart Health (cont.)		
Antifungal				Drug Name	Tier	Quantity	Drug Name	Tier	Quantity
Drug Name	Tier	30	90			30 90			30 90
FLUCONAZOLE 150MG TAB	2	1	3	AMINOPHYLLINE 200MG TAB	2	60 180	ENALAPRIL-HCTZ 10-25MG TAB	2	30 90
TERBINAFINE 250MG TAB	2	30	90	DYPHYLLINE-GG 100-100 ELIXIR	2	240 720	FELODIPINE 2.5MG TAB	3	30 90
				DYPHYLLIN-GG TAB	3	30 90	FOSINOPRIL 10MG TAB	2	30 90
				IPRATROPIUM INHAL SOLN 60 X 2.5ML	2	75 225	FOSINOPRIL 20MG TAB	2	30 90

17. The VPG pricing Flyers depicted the pricing tier and the quantities corresponding to a 30-day and 90-day supply for certain VPG drugs. For example, on the Flyer shown

<sup>10</sup> Amiet Dep. Tr. at 94:6-11.

<sup>11</sup> Complaint, Exhibit A.

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above, Fluconazole 150mg tab (the first drug identified in the left column) is listed as a tier 2 drug with a 30-day supply equal to 1 tablet and a 90-day supply equal to 3 tablets. Based on the tier pricing shown in the Flyer, Fluconazole 150mg tablets would cost \$10 for 1 tablet and \$20 for 3 tablets.

18.

[REDACTED]

[REDACTED]

## 2. NVPG Pricing

19.

[REDACTED]

20. Walgreens has produced several different data sources which contain PSC pricing including PSC claims data. Appendix A discusses each data source containing PSC prices.

<sup>12</sup> Walg\_Forth\_00320764.

<sup>13</sup> Amiet Dep. Tr. at 99:16-100:22 & 131:14-132:19; Dymon Decl., ¶¶ 36-37.

## **V. Classwide Damages Methodology**

### **A. The Formulaic Nature of the Inquiry**

21. A formulaic approach can be applied here to estimate classwide damages. Individualized analysis for specific Class members will not be necessary. The susceptibility of damages estimation to classwide formulaic analysis is based on several factors:
- a. The calculation of the amount paid to fill a prescription will be based upon historical transactional data. This classwide data comes from contemporaneous records maintained by Walgreens and from PBMs that adjudicated claims on behalf of Plaintiffs and Class members.
  - b. Beyond knowing the amounts actually paid, the calculation incorporates data reflecting PSC prices. The PSC prices are identified based on data that are classwide in nature--the PSC Claims Data provided by Walgreens and other PSC pricing data provided by Walgreens.
  - c. Unjust enrichment (the other focus of the damage estimation) considers the manner in which the challenged conduct resulted in an additional benefit to Walgreens above what it would have earned absent the challenged conduct. This benefit is similarly identified by reference to common, classwide data from Walgreens and from PBMs that adjudicated claims on behalf of Plaintiffs and Class members.
  - d. Both damages calculations will be performed through a set of computer programs and instructions applied to the data jointly and formulaically as to all Class members. No Class member-specific calculations or programs are needed.

### **B. Classwide Overpayment Methodology**

22. Conceptually, overpayments are the difference between what Class members actually paid for a generic drug and the PSC price for the same generic drug. The general formula that can be applied for purposes of calculating the total overpayment associated with a given claim is:

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$$\text{Total Overpayment} = (\text{TPP Payment} + \text{Consumer Payment}) - \text{PSC Price}.^{14}$$

23. The following formulas can be used to determine which party paid an inflated amount--the TPP, the consumer, or both.
24. A consumer who paid a copay overpaid if the Consumer Payment > PSC Price. The consumer overpayment for a consumer who paid a copay is estimated as:

$$\text{Consumer Overpayment} = \text{Consumer Payment} - \text{PSC Price}.$$

25. A consumer who paid coinsurance overpaid if (i) the Consumer Payment > PSC Price; or (ii) if (TPP Payment + Consumer Payment) > PSC Price. The consumer overpayment for a consumer who paid coinsurance can be estimated using the following formula:

$$\text{Consumer Overpayment} = \text{Consumer Payment} - (\text{PSC Price} \times \text{Coinsurance}\%)$$

26. A TPP overpaid if the Total Overpayment > Consumer Overpayment. The TPP overpayment is estimated as:

$$\text{TPP Overpayment} = \text{Total Overpayment} - \text{Consumer Overpayment}.$$

### **1. Statutory Damages Calculation**

27. It is my understanding that statutory damages may be available to Plaintiffs in certain states for each transaction in which the Class member incurred an overpayment. If statutory damages are available, they would be assessed on each transaction where Statutory Damages > TPP Overpayment and/or Statutory Damages > Consumer Overpayment.
28. The calculation of statutory damages can be made on a formulaic basis. Using the formulas outlined above, overpayments can be identified and calculated for each transaction for Class members in states where statutory damages are available. Based on this analysis, I can determine and calculate statutory damages based on whether the overpayment is greater than the statutory damages available.

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<sup>14</sup> An overpayment is identified only when the Total Overpayment is greater than zero.

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**C. Implementing the Overpayment Damages Methodology**

29. To demonstrate the classwide formulaic manner in which I believe damages relevant to this case readily can be calculated, I have prepared illustrative damages calculations. As shown in the illustrative examples, the inputs to the methodology and the formulas used to calculate overpayments are sufficiently flexible to utilize data from various sources. It is my understanding that as the case progresses, the data sources may change; however, the formulaic nature of the calculations and the ability to reliably estimate classwide damages without need for individual Class member inquires will not change.

**1. Consumer Plaintiff Damages**

30. Walgreens has produced data reflecting its records of purchases of prescription drugs by the Consumer Plaintiffs made at Walgreens from January 1, 2007 to December 31, 2019.<sup>15</sup> I use these data to demonstrate the formulaic nature of the overpayment calculation for the Consumer Plaintiffs. These data provide information about each prescription drug purchased including but not limited to: the date of the transaction, the drug purchased, the amount of the drug purchased, and the price paid. Using these data I demonstrate how overpayment damages can be calculated for the Consumer Plaintiffs.
31. Using information provided by Walgreens I am able to identify records that meet the Class inclusion criteria described in the Class definition.<sup>16</sup> Exhibit 3A provides an example of an overpayment for each of the named Consumer Plaintiffs. For example, [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]

**2. Fund Plaintiff Damages**

32. The Fund Plaintiffs have produced data from the PBMs that have adjudicated their prescription claims. These data contain descriptive information about the

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<sup>15</sup> Dymon Decl., ¶ 6(b).

<sup>16</sup> See Appendix B.

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prescriptions purchased by Fund Plaintiffs' beneficiaries at Walgreens, including information about what the Fund Plaintiffs paid for each prescription. Using the Fund Plaintiffs' PBM data in combination with the Walgreens transaction data, I demonstrate how overpayment damages can be calculated for the named Fund Plaintiffs.

33. As described in Appendix B, I first limit the Walgreens transaction data to those transactions that meet the Class inclusion criteria. The resulting set of Walgreens transactions is then matched to the corresponding transactions in the PBM data.
34. Exhibit 3C provides an example of an overpayment for each of the named Fund Plaintiffs. Exhibit 3C, Panel A provides examples where a copay was paid and Exhibit 3C, Panel B provides examples where coinsurance was paid. For example,

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

### **3. Classwide Overpayment Damages**

35. These same methodologies and data sources can be used to calculate overpayments on a classwide basis. It is my understanding that Walgreens maintains claims data for the entire Class period. Data can also be produced by PBMs. It is my understanding that classwide data is in the possession of the PBMs and that such data contain information sufficient to make these calculations.
36. Once classwide data is produced, classwide overpayments can be determined based on the same methodologies described above. I estimate that applying the methodologies to the data sources described herein would identify, at a minimum, thousands of transactions associated with an overpayment and identifiers for persons or entities in each of the states identified in the Class definition for every year from 2007 to the present.

### **D. Classwide Unjust Enrichment Damages**

37. I have been asked to provide a methodology for determining the difference between Walgreens' revenue and its PSC prices. It is my understanding that Plaintiffs may



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seek unjust enrichment damages for all transactions where an overpayment occurred based on the formulas described above.

38. An illustrative estimation can also be used here to highlight the formulaic nature of the inquiry. Utilizing the transactions where there was an overpayment based on the methodology described above, I calculate the difference between the revenue Walgreens received based on data produced by Walgreens and the PSC price for each transaction. Exhibits 3B and 3D provide an illustration of the unjust enrichment calculation using data produced by Walgreens.

### **E. Summary**

39. The methodologies set forth above use common classwide evidence to identify Class members that paid an inflated amount and can be used to calculate classwide damages.
40. The classwide damages sought by the Plaintiffs in this case (overpayments, statutory damages, and unjust enrichment) are readily susceptible to a common, formulaic calculation and do not require individualized Class member-specific analysis.
41. As the example calculations offered above demonstrate:
- The amount paid for a prescription can be estimated from common, classwide data, including Walgreens' own pharmacy-level electronic data and PBM electronic data.
  - PSC prices can be formulaically derived from Walgreens' records for all Class members.
  - The calculation of damages can be performed through a set of computer programs and instructions applied to the data formulaically as to all Class members. No individual Class member-specific analyses or calculations are required.
42. Finally, I note that my methodology for calculating damages is flexible and can accommodate, for example, changes in drugs included in the PSC price list, various time periods, inclusion of purchases in different states, and other sources of data reflecting Class member payments.

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I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and ability.

Executed on November 16, 2022, in Los Angeles, California.

  
Lynette Hilton, Ph.D.

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## VI. Appendix A: Sources of PSC Price Information

43. [REDACTED]  
[REDACTED].<sup>17</sup> [REDACTED]  
[REDACTED]  
[REDACTED]  
Each of these data sources is described below. [REDACTED]  
[REDACTED]

### A. [REDACTED]

44. [REDACTED]  
[REDACTED]  
[REDACTED].<sup>18</sup> [REDACTED]  
[REDACTED]  
[REDACTED].<sup>19</sup> [REDACTED]  
[REDACTED]  
[REDACTED].<sup>20</sup> [REDACTED]  
[REDACTED].<sup>21</sup>  
45. [REDACTED]  
[REDACTED]  
[REDACTED].<sup>22</sup> [REDACTED]  
[REDACTED]  
[REDACTED]

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<sup>17</sup> Amiet Dep. Tr. at 60:7-16.

<sup>18</sup> Dymon Decl., ¶ 6(a).

<sup>19</sup> *Id.*, ¶¶ 34-36.

<sup>20</sup> [REDACTED]  
[REDACTED]  
[REDACTED] (*Id.*, ¶ 6(a)). [REDACTED]  
[REDACTED] (*Id.*, ¶ 18(e)).

<sup>21</sup> [REDACTED] (*Id.*, ¶ 45); c [REDACTED]  
[REDACTED] (*Id.*, ¶ 36); [REDACTED]  
[REDACTED] *Id.*, ¶ 18(b)).

<sup>22</sup> *Id.*, ¶¶ 32-33.

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**B.** [REDACTED]

46. [REDACTED]  
[REDACTED]

**1.** [REDACTED]

47. [REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

**2.** [REDACTED]

48. [REDACTED]  
[REDACTED]<sup>24</sup> [REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

**3.** [REDACTED]  
[REDACTED]

49. [REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

50. [REDACTED]  
[REDACTED]<sup>25</sup> [REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

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<sup>23</sup> *Id.*, ¶ 4; Declaration of Bill McLaughlin of Express Scripts, Inc., dated October 22, 2020, ¶ 9.

<sup>24</sup> Dymon Decl., ¶ 11.

<sup>25</sup> Walg\_Forth\_00320764.

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[REDACTED]

[REDACTED]

51. [REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

[REDACTED]

52. [REDACTED]  
[REDACTED]  
[REDACTED]

**C.** [REDACTED]

53. [REDACTED]  
[REDACTED]<sup>26</sup> [REDACTED]<sup>27</sup> [REDACTED]

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<sup>26</sup> Dymon Decl., ¶ 12.

<sup>27</sup> *Id.*, ¶ 35.

Response	Percentage
Yes, the U.S. should take action to address climate change	95%
No, the U.S. should not take action to address climate change	5%

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## VII. Appendix B: Identifying Class Members

55. It is my understanding that Walgreens stores transactional claims data in its data warehouses.<sup>28</sup> In conjunction with this litigation, Walgreens has produced several datasets containing Walgreens' pharmacy transaction data.<sup>29</sup> [REDACTED]

[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

56. This appendix discusses filtering steps that can be taken in order to utilize Walgreens' transaction data to formulaically identify Class members.

**A.** [REDACTED]

57. [REDACTED]  
[REDACTED]<sup>30</sup> [REDACTED]

**B.** [REDACTED]

58. [REDACTED]  
[REDACTED]<sup>31</sup> [REDACTED]  
[REDACTED]

**C.** [REDACTED]

59. [REDACTED]  
[REDACTED]  
[REDACTED]<sup>32</sup> [REDACTED]

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<sup>28</sup> Christopher Dymon 30(b)(6) Deposition Transcript, dated Oct. 5, 2018 ("Dymon Dep. Tr.") at 16:12-17:1.

<sup>29</sup> Dymon Decl., ¶¶ 6, 13.

<sup>30</sup> *Id.*, ¶¶ 27-28.

<sup>31</sup> *Id.*, ¶ 41.

<sup>32</sup> *Id.*, ¶ 59(a).

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**D.** [REDACTED]

60. [REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]<sup>33</sup> [REDACTED]  
[REDACTED]

**E.** [REDACTED]

61. [REDACTED]  
[REDACTED]  
[REDACTED]<sup>34</sup>

**F.** [REDACTED]

62. [REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]<sup>35</sup>

**G.** [REDACTED]

63. [REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]<sup>36</sup> [REDACTED]  
[REDACTED]  
[REDACTED]<sup>37</sup> [REDACTED]  
[REDACTED]

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<sup>33</sup> *Id.*, ¶ 18(i).

<sup>34</sup> *Id.*, ¶ 18(h).

<sup>35</sup> Dymon Dep. Tr. at 17:2-21:9, 34:7-35:21, 60:12-64:24; Dymon Decl., ¶¶ 5, 6(c)(i) & n.7; ¶ 13(a) n.9; Megan Butterfield Deposition Transcript, dated December 5, 2019 at 196:17-206:17.

<sup>36</sup> “2018.12.21\_Response to Mapping Request\_Walgreens”; NCPDP/Forth v Walgreens 000001 at 033.

<sup>37</sup> Dymon Decl., ¶ 18(k).



CONFIDENTIAL – Subject to Protective Order

[REDACTED]

**H.** [REDACTED]

64. [REDACTED]

**I.** [REDACTED]

65. [REDACTED]

---

<sup>38</sup> NCPDP/Forth v Walgreens 000340 at 384.

<sup>39</sup> *Id.* Note that while these two values explicitly indicate that U&C was part of the basis upon which ingredient cost was based, other values in this field do not indicate the U&C price was not considered as part of the adjudication process but rather that it simply was not the basis upon which the ingredient cost was determined for a given claim.

<sup>40</sup> Dymon Decl., ¶¶ 18(b), 34.

<sup>41</sup> *See* Section V.C.

CONFIDENTIAL – Subject to Protective Order

[REDACTED]

66. [REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

# **EXHIBIT 1**



**LYNETTE HILTON, Ph.D.**  
**Senior Economist**  
**Los Angeles, California**  
**Tel: 213 624 9600**

Dr. Hilton specializes in projects involving economic damage assessment. Dr. Hilton has extensive experience with issues relating to the pharmaceutical industry. Most recently her work has focused on assessing exclusionary conduct in the pharmaceutical industry. She has taken a major role in calculating damages in a number of antitrust cases alleging delayed generic entry resulting from various conduct, such as reverse payments settlements and line extensions. In addition, she has worked on several projects calculating overpayments for Medicaid reimbursements.

Dr. Hilton has served as an expert for plaintiffs in multiple wrongful death cases and several pharmaceutical cases. She has co-authored a number of articles on a wide range of topics, including a study of immigration and the welfare state which appeared in The Quarterly Journal of Economics. Her career also includes studies of the semiconductor, plastics, computer and medical technology industries.

### **Education**

Ph.D. in Economics, University of California, San Diego

B.A. in Quantitative Economics and Decision Sciences, University of California, San Diego

### **Work Experience**

Econ One Research, Inc.

Senior Economist, September 2001 - Present

Economist, 1997 - August 2001

### **Expert Engagements**

*In re: Zetia (Ezetimibe) Antitrust Litigation*

*Nostrum Pharmaceuticals, L.L.C., et al. v. Dixit, et al.*

*United States of America, et al. ex rel. Wetherholt and Drimer v. Pfizer, Inc.*

*Charles T. Kusuno and Elsie M. Kusuno v. Owens-Illinois, Inc., et al.*

*Solomon Keawe and Patricia A. Keawe v. Owens Corning, et al.*

*Gary T. Matsumoto and Tamako S. Matsumoto v. Owens Illinois, Inc., et al.*

*Edward T. W. Chang et al. v. Owens-Illinois, Inc., et al.*

*Edna L. M. Johnson v. Owens Corning, et al.*

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Senior Economist  
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*Donald James and Eldora K. James v. Owens Corning, et al.*

*Nancy A. De Rego, individually and as Legal Representative of the Estate of James De Rego, deceased v. Owens Corning, et al.*

*Raymondo Rellin and Felisa A. Rellin v. Allied-Signal, Inc., et al.*

*Edward J. Sherry and Theresa M. Sherry v. Owens Corning, et. al.*

*Theodore Y.C. Kam and Alice P.N. Kam v. Owens-Illinois, Inc., et al.*

Micronomics, Inc.  
Economist, 1996 - 1997

KPMG Peat Marwick, Barents Group  
Senior Associate, 1995 - 1996

University of California, San Diego Social Science Computing Services  
Statistical Consultant, 1994 - 1995

California State University San Marcos  
Lecturer, 1993

DeCotiis Erhard Strategic Consulting Group  
Data and Statistical Analysis Consultant, 1991 - 1993

## Papers

"Lost Profits and Royalties In Intellectual Property Disputes: The Need to Avoid Double Dipping," *The Metropolitan Corporate Counsel*, February 2000, vol. 8, no. 2 (with Charles Mahla).

"A New Approach to Estimating Damages in Mass Torts," *International Journal of the Economics of Business*, Volume 7, Number 1, 2000 (with Atanu Saha).

"Expo-Power: A Flexible Hazard Function for Duration Data Models," *Economic Letters*, 54 (1997) (with Atanu Saha).

"The Role of Failure Time Models in Class-Action Litigation," October 1996 (with Atanu Saha).

## Papers (continued)

"Immigration and the Welfare State: Immigrant Participation in Means-Tested Entitlement Programs," *The Quarterly Journal of Economics*, Vol. CXI, May 1996 (with George Borjas).

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Senior Economist  
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"AFDC-UP and Family Structure: Does UP Encourage Two-Parent Families?"  
September 1994.

"AFDC and Household Formation," February 1994 (with Jean Shelton).

### **Presentations**

"Expo-Power: A Flexible Hazard Function for Duration Data Models," presented at the American Agricultural Economic Association's Annual Conference, Toronto, Canada, July 27-30, 1997 (with Atanu Saha).

"A New Duration Model with a Flexible Hazard Function," presented at the 72<sup>nd</sup> Annual Western Economic Association International Conference, Seattle, July 9-13, 1997 (with Atanu Saha and Arthur Havenner).

## **EXHIBIT 2**

**Exhibit 2**  
**List of Materials Considered**

*Includes all documents, studies, and articles cited in the Report.*

**Pleadings**

Fourth Amended Consolidated Class Action Complaint  
and Jury Demand, ECF No. 477 (6/16/2021)

**Depositions, Exhibits Thereto, and Declarations**

Declaration of Bill McLaughlin of Express Scripts, Inc. (10/22/2020)  
Declaration of Christopher Dymon (11/9/2022)  
Deposition of Michael Amiet (11/20/2019)  
Deposition of Megan Butterfield (12/5/2019)  
Deposition of Christopher Dymon (10/5/2018)  
Ex. 62 from the Deposition of Cade Erlund

**Documents**

PBM  
CAREMARK\_FORTH-006410.xlsx  
CAST000081.xlsx  
ESI-0001548 ---ATTORNEYS EYES ONLY.xlsx  
ESI-0001549 ATTORNEYS EYES ONLY.xlsx  
IBEW 2008-2014 (IBEW\_0017832).xlsx  
IBEW 2014-2017.xlsx  
IBEW 2018-2019 CAREMARK\_FORTH-003386.xlsx  
Local 2008-2017 - LOCAL295\_0025215.xlsx  
MTRX0001070.xlsx  
Steamfitters 2014-2016 (LOCAL439\_0000108).xlsx  
Steamfitters 2017-2018.xlsx

**NCPDP / Forth v Walgreens**

000001  
000340  
000868  
001790  
001982  
002074

**WALG\_FORTH Prefix**

00000186	00041936	00300646
00004833	00046050	00320050 - 00320101
00004923	00046218	00320133
00005032	00046311	00320138
00006832	00046611	00320143
00012962	00046670	00320148
00013003	00046702	00320153
00013064	00046871	00320158
00013080	00046906	00320163
00013095	00046934	00320173
00013133	00047165	00320183
00013174	00047236	00320217
00013261	00047795	00320227
00013324	00047804	00320237
00013332	00047813	00320247
00013375	00047817	00320257
00013391	00047825	00320262
00013543	00047829	00320272
00013548	00047833	00320282
00013688	00047877	00320292
00013718	00047951	00320302
00013741	00048046	00320312
00013780	00060296	00320322
00013790	00079753	00320332
00013824	00079758	00320342
00013864	00079778	00320352
00013876	00079791	00320362
00013884	00079818	00320372
00013888	00080969	00320399
00013896	00080988	00320409
00013908	00081008	00320419
00013916	00081014	00320428
00013924	00081406	00320436
00013932	00081412	00320445
00013940	00082948	00320455
00013948	00091083	00320465
00013956	00112026	00320475
00013968	00112531	00320485
00013972	00114890	00320495
00040465	00125545	00320505
00041452	00135342	00320515
00041457	00295614	00320525



**Exhibit 2**  
**List of Materials Considered**

00320549	00320660	00341208
00320557	00320668	00341210
00320565	00320676	00341334 - 00341335
00320573	00320684	00352607 - 00352608
00320581	00320692	00352862
00320589	00320700	00352903 - 00352996
00320597	00320708	00353301 - 00353308
00320605	00320716	00353523
00320613	00320724	00353525 - 00354292
00320620	00320732	00354310 - 00354364
00320628	00320740	00354564 - 00354635
00320636	00320748	00354639
00320644	00320756	00354643 - 00354658
00320652	00321180 - 00321187	

WALGREENS

2018.12.21\_Response to Mapping Request\_Walgreens.xlsx  
 2019-12-03 Individual Plaintiffs Data.xlsx  
 2020.03.04\_Letter from S. Coleman to J. Guglielmo's February 14, 2020 letter re Structured Data  
 DRUG\_TABLE.txt  
 Forth party fill\_plan additional scripts.xlsx  
 Forth\_2015\_Patient\_Plan.txt  
 Forth\_2015\_Plan\_Category.txt  
 Forth\_2015\_Prescription.txt  
 Forth\_2015\_Prescription\_Fill.txt  
 Forth\_2015\_Prescription\_Fill\_Plan.txt  
 Forth\_2015\_Prescription\_Fill\_Sales\_Metric.txt  
 Forth\_2015\_Prescription\_SDL.txt  
 Forth\_2015\_Store\_Location.txt  
 Forth\_2015\_Third\_Party\_Plan.txt  
 LOCATION\_STORE\_2007\_2016.txt  
 LOCATION\_STORE\_2017\_2019.txt  
 LOCATION\_STORE\_PRE\_2017\_ADDITIONAL.txt  
 LOCATION\_STORE\_ZIP.txt  
 PATIENT\_PLAN\_2007\_2016.txt  
 PATIENT\_PLAN\_2017\_2019.txt  
 PATIENT\_PLAN\_CATEGORY\_2007\_2016.txt  
 PATIENT\_PLAN\_CATEGORY\_2017\_2019.txt  
 PATIENT\_PLAN\_PRE\_2017\_ADDITIONAL.txt  
 PRESCRIPTION\_2007.txt  
 PRESCRIPTION\_2008.txt  
 PRESCRIPTION\_2009.txt  
 PRESCRIPTION\_2010.txt  
 PRESCRIPTION\_2011.txt  
 PRESCRIPTION\_2012.txt  
 PRESCRIPTION\_2013.txt  
 PRESCRIPTION\_2014.txt  
 PRESCRIPTION\_2015.txt  
 PRESCRIPTION\_2016.txt  
 PRESCRIPTION\_2017.txt  
 PRESCRIPTION\_2018.txt  
 PRESCRIPTION\_2019.txt  
 PRESCRIPTION\_FILL\_2007.txt  
 PRESCRIPTION\_FILL\_2008.txt  
 PRESCRIPTION\_FILL\_2009.txt  
 PRESCRIPTION\_FILL\_200907\_200912.txt  
 PRESCRIPTION\_FILL\_2010.txt  
 PRESCRIPTION\_FILL\_2011.txt  
 PRESCRIPTION\_FILL\_2012.txt  
 PRESCRIPTION\_FILL\_2013.txt  
 PRESCRIPTION\_FILL\_2014.txt  
 PRESCRIPTION\_FILL\_2015.txt  
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 PRESCRIPTION\_FILL\_2017.txt  
 PRESCRIPTION\_FILL\_2018.txt  
 PRESCRIPTION\_FILL\_2019.txt  
 PRESCRIPTION\_FILL\_PLAN\_2007.txt  
 PRESCRIPTION\_FILL\_PLAN\_2008.txt  
 PRESCRIPTION\_FILL\_PLAN\_200901\_200906.txt  
 PRESCRIPTION\_FILL\_PLAN\_200907\_200912.txt  
 PRESCRIPTION\_FILL\_PLAN\_2010.txt  
 PRESCRIPTION\_FILL\_PLAN\_2011.txt  
 PRESCRIPTION\_FILL\_PLAN\_2012.txt  
 PRESCRIPTION\_FILL\_PLAN\_2013.txt  
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 PRESCRIPTION\_FILL\_PLAN\_2019.txt  
 PRESCRIPTION\_FILL\_POST\_2017\_ADDITIONAL.txt  
 PRESCRIPTION\_FILL\_PRE\_2017\_ADDITIONAL.txt  
 PRESCRIPTION\_PRE\_2017\_ADDITIONAL.txt  
 PRESCRIPTION\_POST\_2017\_ADDITIONAL.txt

**Exhibit 2**  
**List of Materials Considered**

PRESCRIPTION SDL 2007\_2016.txt  
 PRESCRIPTION SDL 2017\_2019.txt  
 PRESCRIPTION SDL PRE 2017\_ADDITIONAL.txt  
 Prod\_Forth\_12K\_Sample\_Location\_Store.txt  
 Prod\_Forth\_12K\_Sample\_Patient\_Plan.txt  
 Prod\_Forth\_12K\_Sample\_Plan\_Category.txt  
 Prod\_Forth\_12K\_Sample\_Prescription.txt  
 Prod\_Forth\_12K\_Sample\_Prescription\_Fill.txt  
 Prod\_Forth\_12K\_Sample\_Prescription\_Fill\_Plan.txt  
 Prod\_Forth\_12K\_Sample\_Prescription\_Fill\_Sales\_Metric.txt  
 Prod\_Forth\_12K\_Sample\_Prescription SDL.txt  
 Prod\_Forth\_12K\_Sample\_Third\_Party\_Plan.txt  
 Prod\_Forth\_PSC\_Supplemental\_Prescription\_Fill\_2007\_2019.txt  
 Prod\_Forth\_PSC\_Supplemental\_Prescription\_Fill\_Plan\_2007\_2019.txt  
 Prod\_Forth\_PSC\_Supplemental\_Prescription SDL 2007\_2019.txt  
 Prod\_Union\_Fund\_Caremark\_Forth\_006410\_Location\_Store.txt  
 Prod\_Union\_Fund\_Caremark\_Forth\_006410\_Patient.txt  
 Prod\_Union\_Fund\_Caremark\_Forth\_006410\_Patient\_Plan.txt  
 Prod\_Union\_Fund\_Caremark\_Forth\_006410\_Plan\_Category.txt  
 Prod\_Union\_Fund\_Caremark\_Forth\_006410\_Prescription.txt  
 Prod\_Union\_Fund\_Caremark\_Forth\_006410\_Prescription\_Fill.txt  
 Prod\_Union\_Fund\_Caremark\_Forth\_006410\_Prescription\_Fill\_Plan.txt  
 Prod\_Union\_Fund\_Caremark\_Forth\_006410\_Prescription SDL.txt  
 Prod\_Union\_Fund\_Caremark\_Forth\_006410\_Third\_Party\_Plan.txt  
 Prod\_Union\_Fund\_CAST000081\_Location\_Store.txt  
 Prod\_Union\_Fund\_CAST000081\_Patient.txt  
 Prod\_Union\_Fund\_CAST000081\_Patient\_Plan.txt  
 Prod\_Union\_Fund\_CAST000081\_Plan\_Category.txt  
 Prod\_Union\_Fund\_CAST000081\_Prescription.txt  
 Prod\_Union\_Fund\_CAST000081\_Prescription\_Fill.txt  
 Prod\_Union\_Fund\_CAST000081\_Prescription\_Fill\_Plan.txt  
 Prod\_Union\_Fund\_CAST000081\_Third\_Party\_Plan.txt  
 Prod\_Union\_Fund\_IBEW\_0017832\_Location\_Store.txt  
 Prod\_Union\_Fund\_IBEW\_0017832\_Patient.txt  
 Prod\_Union\_Fund\_IBEW\_0017832\_Patient\_Plan.txt  
 Prod\_Union\_Fund\_IBEW\_0017832\_Plan\_Category.txt  
 Prod\_Union\_Fund\_IBEW\_0017832\_Prescription.txt  
 Prod\_Union\_Fund\_IBEW\_0017832\_Prescription\_Fill.txt  
 Prod\_Union\_Fund\_IBEW\_0017832\_Prescription\_Fill\_Plan.txt  
 Prod\_Union\_Fund\_IBEW\_0017832\_Third\_Party\_Plan.txt  
 Prod\_Union\_Fund\_MTRX0001070\_Location\_Store.txt  
 Prod\_Union\_Fund\_MTRX0001070\_Patient.txt  
 Prod\_Union\_Fund\_MTRX0001070\_Patient\_Plan.txt  
 Prod\_Union\_Fund\_MTRX0001070\_Plan\_Category.txt  
 Prod\_Union\_Fund\_MTRX0001070\_Prescription.txt  
 Prod\_Union\_Fund\_MTRX0001070\_Prescription\_Fill.txt  
 Prod\_Union\_Fund\_MTRX0001070\_Prescription\_Fill\_Plan.txt  
 Prod\_Union\_Fund\_MTRX0001070\_Third\_Party\_Plan.txt  
 Prod\_Union\_Fund\_ESI\_0001548\_Location\_Store.txt  
 Prod\_Union\_Fund\_ESI\_0001548\_Patient.txt  
 Prod\_Union\_Fund\_ESI\_0001548\_Patient\_Plan.txt  
 Prod\_Union\_Fund\_ESI\_0001548\_Plan\_Category.txt  
 Prod\_Union\_Fund\_ESI\_0001548\_Prescription.txt  
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 Prod\_Union\_Fund\_ESI\_0001548\_Prescription\_Fill\_Plan.txt  
 Prod\_Union\_Fund\_ESI\_0001548\_Prescription SDL.txt  
 Prod\_Union\_Fund\_ESI\_0001548\_Third\_Party\_Plan.txt  
 Prod\_Union\_Fund\_ESI\_0001549\_Location\_Store.txt  
 Prod\_Union\_Fund\_ESI\_0001549\_Patient.txt  
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 Prod\_Union\_Fund\_ESI\_0001549\_Prescription\_Fill.txt  
 Prod\_Union\_Fund\_ESI\_0001549\_Prescription\_Fill\_Plan.txt  
 Prod\_Union\_Fund\_ESI\_0001549\_Third\_Party\_Plan.txt  
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 Walgreens\_Forth\_12K\_Sample\_Excluded\_Pat\_IDs\_Patient\_Plan.txt  
 Walgreens\_Forth\_12K\_Sample\_Excluded\_Pat\_IDs\_Plan\_Category.txt  
 Walgreens\_Forth\_12K\_Sample\_Excluded\_Pat\_IDs\_Prescription.txt  
 Walgreens\_Forth\_12K\_Sample\_Excluded\_Pat\_IDs\_Prescription\_Fill.txt  
 Walgreens\_Forth\_12K\_Sample\_Excluded\_Pat\_IDs\_Prescription\_Fill\_Plan.txt  
 Walgreens\_Forth\_12K\_Sample\_Excluded\_Pat\_IDs\_Prescription\_Fill\_Sales\_Metric.txt  
 Walgreens\_Forth\_12K\_Sample\_Excluded\_Pat\_IDs\_Prescription SDL.txt  
 Walgreens\_Forth\_12K\_Sample\_Excluded\_Pat\_IDs\_Third\_Party\_Plan.txt

**Publicly Available Materials**

Kaiser Family Foundation, "Follow the Pill: Understanding the U.S. Commercial Pharmaceutical Supply Chain," 2005.  
 The National Council for Prescription Drug Programs ("NCPDP"), Standards, standards.ncdp.org

## **EXHIBIT 3**

### Exhibit 3A

A solid black image with no visible content.

Exhibit 3B  
Illustration: Unjust Enrichment on Named Consumer Plaintiff Claims

Plaintiff	Relevant PBM	State	Date	Drug ID	Drug Name	Quantity	PSC Price	Amount Paid by Consumer	Amount Paid by PBM	Total Received by Walgreens	Unjust Enrichment
							(Dollars)				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(9) + (10) (11)	(11) - (8) (12)

**Exhibit 3C**  
**Illustration: Fund Plaintiff Overpayments**

**Panel A: Transactions with Copay**

<u>Fund Plaintiff</u>	<u>Relevant PBM</u>	<u>State</u>	<u>Date</u>	<u>Drug ID</u>	<u>Drug Name</u>	<u>Quantity</u>	<u>PSC Price</u>	<u>Amount Paid by Consumer</u>	<u>Amount Paid by TPP</u>	<u>Total Paid by TPP and Consumer</u>	<u>Total Overpayment</u>	<u>Consumer Overpayment</u>	<u>TPP Overpayment</u>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(9) + (10) (11)	(11) - (8) (12)	(9) - (8) (13)	(12) - (13) (14)

**Panel B: Transactions with Coinsurance**

<u>Fund Plaintiff</u>	<u>Relevant PBM</u>	<u>State</u>	<u>Date</u>	<u>Drug ID</u>	<u>Drug Name</u>	<u>Quantity</u>	<u>PSC Price</u>	<u>Amount Paid by Consumer</u>	<u>Amount Paid by TPP</u>	<u>Total Paid by TPP and Consumer</u>	<u>Total Overpayment</u>	<u>Consumer Overpayment</u>	<u>TPP Overpayment</u>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(9) + (10) (11)	(11) - (8) (12)	(12) * (9) / (11) (13)	(12) * (10) / (11) (14)

